

furniture, provisions, arms for muster, wearing apparel for the use of owner and family, libraries and scientific instruments. List to contain what?

4th. Money on hand or on deposit in any bank.

5th. The amounts of solvent credits owing to the party, whether owing by bond, note, bill of exchange, open account or due and payable, and whether owing by any government, except bonds of this state, of the United States, exempt from taxation by law, except rent accruing for the current year for the hire of taxable property. If any credit be regarded as not entirely solvent, it shall be given in its estimated value, the party may deduct from the amount of debts owing to him, the amount owing by him, and the residue only shall be liable to taxation.

6th. Stocks in any incorporated company or joint stock association, and their estimated value; but the stock shall not be taxed if the company pays a tax.

7th. All other personal property whatever, including therein all musical instruments, plated and silverware, and the watches and jewelry possessed by the party, his wife, or any minor child.

8th. The income of the party for the year next preceding the first day of June in the current year, with a statement of the source or sources from which it was derived. From the amount of the income five hundred dollars shall be deducted, and also the amount derived from any trade, purchase or profession taxed by the laws of this state.

9th. If the party be a non-resident of the county, and owns land therein, it shall state his address, and may name any agent resident in the county, to whom notices may be given respecting his taxes.

#### SEC. 10. *Guardians, Executors, etc., to give in separately:*

Every guardian, executor, administrator or trustee shall in like manner, but on a separate list, give in the property held by him in that capacity; the value of the franchise of every railroad, canal, turnpike, plank road, navigation and banking company shall be given by the president or the Guardians, executors.